

Mission:

To protect, promote and improve the health of all people in Florida through integrated state, county and community efforts.



Ron DeSantis
Governor

Joseph A. Ladapo, MD, PhD
State Surgeon General

Vision: To be the **Healthiest State** in the Nation

May 20, 2026

Joseph A. Ladapo, MD, PhD
State Surgeon General
4052 Bald Cypress Way, Bin A-00
Tallahassee, Florida 32399

Dear Dr. Ladapo:

Enclosed is our internal audit report # A-2526-002, *Travel Reimbursements of Employees that Live Outside of Florida*. The report provides an independent evaluation of the Department of Health's current processes and controls for travel reimbursements of current employees whose home addresses are located outside the State of Florida and more than 50 miles from their official headquarters.

The audit was conducted by James N. McAllister, Senior Management Analyst II, and Ashlea K. Mincy, CIA, CIG, CIGA, Director of Auditing; reviewed by Brian K. Hamilton, CISA, Senior Management Analyst II; and supervised by Michael J. Bennett, CIA, CGAP, CIG, Inspector General.

Management agreed with the findings identified in the report. We will provide you a status update in six months detailing the progress management has made toward addressing the proposed corrective actions included in Appendix A of the report.

If you wish to discuss the report, please let me know.

Sincerely,

Michael J. Bennett, CIA, CGAP, CIG
Inspector General

MJB/jnm
Enclosure

cc: Melinda M. Miguel, Chief Inspector General, Executive Office of the Governor
Samantha Perry, CPA, Office of the Auditor General
Lauren Cassidy, Chief of Staff
Shay Gonzalez, BSN, MBA, Director of Operations
Antonio D. Dawkins, MPA, PMP, Deputy Secretary for Operations
Robert Herron, Director, Division of Administration
Ashlea K. Mincy, CIA, CIG, CIGA, Director of Auditing





FLORIDA DEPARTMENT OF HEALTH
OFFICE OF INSPECTOR GENERAL

TRAVEL REIMBURSEMENTS OF EMPLOYEES THAT LIVE
OUTSIDE OF FLORIDA

Report # A-2526-002 • May 20, 2026

Purpose of this project:

In accordance with the Office of Inspector General's (OIG) 2025-2026 fiscal year audit plan, we reviewed and evaluated the Department of Health's (Department) current processes and controls for travel reimbursements of current employees whose home addresses are located outside the State of Florida and more than 50 miles from their official headquarters.

What we examined:

Travel reimbursement documentation for Department employees whose home addresses are located outside the State of Florida and more than 50 miles from their official headquarters, for travel occurring between July 1, 2022, and September 30, 2025.

Summary of results:

While we determined most travel reimbursements reviewed were processed in accordance with travel reimbursement regulations, we identified some instances where travel reimbursement regulations were not followed that management should address to further improve effectiveness and efficiency of operations, including:

- Employees received reimbursement for travel to their official headquarters.
- Employees received reimbursement for travel using a point of origin other than their official headquarters without documented justification.
- Travel reimbursement documentation was created after travel was completed.

The Detailed Results and Recommendations of this engagement are presented in order of risk significance and prioritization (as defined in the Supplemental Information section of this report). We also informed management under separate cover of additional issues noted during our engagement which did not rise to the level of a reportable comment.

Additional details follow below. Management's response to the issues noted in this report may be found in **Appendix A**.

BACKGROUND

Section 112.061, Florida Statutes (F.S.), establishes travel reimbursement rates and procedures, with certain justifiable exceptions and exemptions, applicable to all public officers, employees, and persons authorized to travel and be reimbursed by a public agency. The statute also requires all travel to be authorized and approved by the agency head, or their designated representative, using the funds from which the traveler is paid.

The Bureau of Finance and Accounting (Bureau) developed policies, procedures, and processes intended to provide high-quality administrative and operational support services to program offices and county health departments. The *Travel Policy*¹ standardizes the Department's process for justifying, authorizing, and reimbursing travel, and applies to all employees traveling on behalf

¹ DOHP 56-37-22, *Travel* (effective April 25, 2022) and DOHP 4-A1-29, *Travel* (effective March 7, 2025)

of the Department, regardless of their funding source. This includes requirements and guidance for allowable expenses incurred by employees, contractors, and volunteers while traveling on state business.

The Statewide Travel Management System (STMS) is the State's automated online system used to assist travelers, preparers, and approvers manage travel submissions. STMS allows travelers to request authorization to travel, track the status of requests, and receive alerts when actions are required or approvals are granted.

Travelers and their supervisors are responsible for complying with Department and State guidelines, completing appropriate forms, submitting travel reimbursement requests, and timely approving purchasing card charges.

Section 110.171(1)(c), F.S., establishes telework as a work arrangement that allows a state employee to conduct all or some of their work away from the official worksite during all or a portion of the employee's established work hours on a regular basis.

For purposes of our audit, the Department's Office of Human Resource Management (Office) identified 101 Department employees² with home addresses located outside the State of Florida. Each employee had an official headquarters listed in People First³ as a location in Florida. The distance between each employee's home address and their official headquarters was calculated using the Florida Department of Transportation's Highway Mileage Viewer. Based on these calculations, 48 of the employees reside more than 50 miles from their official headquarters. Of these, 18 traveled during the review period of July 1, 2022, through September 30, 2025.

DETAILED RESULTS AND RECOMMENDATIONS

Our audit identified the following opportunities to improve effectiveness and efficiencies in operations:

1. Employees received reimbursement for travel to their official headquarters.

- Section 112.061, F.S., defines Class A Travel as continuous travel of 24 hours or more away from official headquarters. Official headquarters of an employee shall be the city or town in which the office is located. Any exceptions to the official headquarters must be designated by the agency head and must be in the best interests of the agency and not for the convenience of the employee. Additionally, it states no allowance shall be made for meals when travel is confined to the city or town of the official headquarters or immediate vicinity.
- The *Travel Policy* states employees may not claim per diem or lodging reimbursement for overnight travel within 50 miles of their official headquarters or residence, unless the circumstances necessitating such overnight travel are fully explained by the employee and approved by the State Surgeon General or designee. The *Travel Policy* further states an employee's official headquarters, as reflected in the work location address section in People

² As of September 29, 2025.

³ People First is the state of Florida's online, self-service, human resource management (HR) information system. The goal of People First is to provide a tool that streamlines and standardizes HR processes across the state, allowing employees and managers to more efficiently and effectively manage HR functions.

First, must be in the best interest of the Department and not for the convenience of the employee.

- Telework is defined in F.S. and Department policy as work away from their official worksite.
 - Section 110.171(1)(c), F.S., states, “Telework means a work arrangement that allows a state employee to conduct all or some of his or her work **away from the official worksite**⁴ during all or a portion of the state employee’s established work hours on a regular basis.”
 - DOHP 60-24-21, *Telework* (effective November 18, 2021 thru March 23, 2025), defines telework as “A work arrangement allowing a state employee to conduct all or some of his or her work **away from the official worksite** during all or a portion of the state employee’s established work hours.”
 - DOHP 4-A3-21.2025, *Telework* (effective March 24, 2025 to present), defines telework as “A long-term work arrangement allowing an eligible state employee to conduct all or some of his or her work away from the official work site during all or a portion of the state employee’s established work hours on a regular basis.”
- Additionally, Attorney General Opinion 82-34 states travelers shall be paid reimbursement for travel expenses incurred only for travel away from the traveler’s official headquarters.
- Two of the 18 employees reviewed received reimbursement for travel from their approved telework location out of state to their official headquarters on three different occasions during our review period. Both employees telework on a continuous basis and signed Telework Agreements stating: “Travel: Travel from home to the official worksite will not be reimbursed. All pay, leave, and travel entitled will be based on the employee’s office worksite.”
- These two employees submitted travel reimbursement documentation that were inappropriately approved by the Bureau to receive reimbursement for travel from their telework location to their official headquarters. This creates a financial benefit that is not afforded to other employees who are approved to telework and must travel to their official headquarters on occasion and violates the stipulation the employees agreed to in their signed Telework Agreement. The mere fact that these two individuals live and telework farther away from their official headquarters than most employees is a choice made by the two employees and we found no exception in Florida law or Department policies covering such circumstances.

We recommend the Bureau evaluate and update processes to ensure all travel reimbursements are approved in accordance with applicable F.S. and Department policies.

Additionally, we recommend the Bureau ensure Department management are consistently reviewing and approving travel reimbursement requests in compliance with applicable F.S. and Department policies.

2. Employees received reimbursement for travel using a point of origin other than their official headquarters without documented justification.

- The *Travel Policy* establishes the traveler’s point of origin as the geographic location of the traveler’s official headquarters or the geographic location where travel begins, whichever is the lesser distance from the destination. When travel begins from the traveler’s residence to a

⁴ The terms “official worksite” and “official headquarters” are synonymous.

location other than their official headquarters, mileage must be calculated based on the lesser distance point of origin and justification must be provided when the home address is utilized as the point of origin instead of their official headquarters.⁵

- Five of the 18 employees reviewed received reimbursement for travel on more than 30 occasions where the point of origin was the employees' home addresses rather than their official headquarters.
- Additionally, travel reimbursement documentation in STMS for these 30 occasions did not include evidence calculating the difference in the two points of origin or justification that the home address was the shorter point of origin location than the official headquarters, as required by the *Travel Policy*.
- Travel reimbursements approved with a traveler's residence as point of origin instead of their official headquarters or regular work location without documentation justifying the distance from their home address is the shorter distance would encourage potential abuses by travelers to pick the further location in order to maximize reimbursement amounts, resulting in additional travel costs to the State.

We recommend the Bureau evaluate and update processes to ensure all travel reimbursements are processed in accordance with applicable F.S. and Department policies.

Additionally, we recommend the Bureau ensure Department management are consistently reviewing and approving travel reimbursement requests in compliance with applicable F.S. and Department policies.

3. Travel reimbursement documentation was created after travel was completed.

- The *Travel Policy* requires all out-of-state travel to be authorized by the appropriate deputy secretary⁶ at least 30 days prior to departure date.⁷ Travel reimbursements in STMS must be signed and dated by both the employee and the authorizing supervisor. Travel documents maintained by the Department must contain original signatures in written or electronic form.⁸ The employee and their supervisor are responsible for complying with Department and state guidelines regarding travel restrictions, completing forms, and ensuring the timely submission of travel reimbursement requests.
- Multiple instances within the scope of our audit were identified in STMS where travel documentation supporting pre-travel authorization reflected changed dates (backdating) or documents were either created and/or included well after travel reimbursement had been completed.⁹ Examples include the following:
 - **Backdated Travel Documentation**
 - Travel Dates: January 12, 2023 – January 13, 2023
 - Travel Reimbursement Approval Date: January 23, 2023
 - Deputy Secretary Memorandum Authorizing Travel Dated: January 9, 2023
 - Deputy Secretary Memorandum Authorizing Travel Creation Dated: May 29, 2025

⁵ Section V.G.(6)(e) of DOHP 56-37-22 and Section IV,G,(8)(e) of DOHP 4-A1-29

⁶ Section V.B. (3) of DOHP 56-37-22 and Section IV,B,(3) of DOHP 4-A1-29

⁷ Section V.B. (7) of DOHP 56-37-22 and Section IV,B,(9)(b) of DOHP 4-A1-29

⁸ Section I.I. of DOHP 56-37-22 and Section I,J. of DOHP 4-A1-29

- Deputy Secretary Memorandum Uploaded in STMS Date: May 30, 2025
 - Travel Dates: January 17, 2023 – January 23, 2023
 - Travel Reimbursement Approval Date: January 26, 2023
 - Deputy Secretary Memorandum Authorizing Travel Dated: January 4, 2023
 - Deputy Secretary Memorandum Authorizing Travel Creation Dated: May 29, 2025
 - Deputy Secretary Memorandum Uploaded in STMS Date: May 30, 2025
 - **Travel documentation created and/or included after travel approval**
 - Travel Dates: July 23, 2022 – July 25, 2022
 - Travel Reimbursement Approval Date: August 3, 2022
 - Deputy Secretary Memorandum Authorizing Travel Dated: May 8, 2025
 - Deputy Secretary Memorandum Uploaded in STMS Date: May 30, 2025
- Memorandums were created to document that employees had received approval prior to travel; however, these memorandums were incorrectly dated and did not accurately reflect the actual approval dates.
- Creating travel documentation after the travel occurred and reimbursement was approved may result in reimbursement of ineligible or over-inflated expenses and/or create the appearance of attempts to conceal the legitimacy of the travel for business purposes.

We recommend the Bureau evaluate and update processes to ensure all travel reimbursements are processed in accordance with applicable F.S. and Department policies.

Additionally, we recommend the Bureau ensure Department management are consistently reviewing and approving travel reimbursement requests in compliance with applicable F.S. and Department policies.

SUPPLEMENTAL INFORMATION

OIG Staff Participating on this Audit:

- Auditors: James N. McAllister, Senior Management Analyst II
Ashlea K. Mincy, CIA, CIG, CIGA, Director of Auditing
- Reviewer: Brian K. Hamilton, CISA, Senior Management Analyst II
- Supervisor: Michael J. Bennett, CIA, CGAP, CIG, Inspector General

Methodology:

Our methodology included reviewing travel reimbursement documentation in STMS, discussions with applicable Bureau and Department staff, and a review of the following regulatory authority:

- Section 110.171, F.S.;
- Section 112.061, F.S.;
- DOHP 56-37-22, *Travel* (effective April 25, 2022 through March 6, 2025);
- DOHP 4-A1-29, *Travel* (effective March 7, 2025);
- DOHP 60-24-21, *Telework* (effective November 18, 2021 through March 23, 2025);
- DOHP 4-A3-21.2025, *Telework* (effective March 24, 2025);
- DOHP 60-7-13, *Classification* (effective August 13, 2013 through December 12, 2022);
- DOHP 60-7-22, *Classification* (effective December 13, 2022 through April 13, 2025);

- DOHP 4-F-4.2025, *Classification* (effective April 14, 2025); and
- Attorney General Opinion 82-34 (issued May 4, 1982).

Additional Information:

Section 20.055, F.S., charges the Department's OIG with responsibility to provide a central point for coordination of activities that promote accountability, integrity, and efficiency in government.

This audit was conducted pursuant to section 20.055, F.S., and in conformance with the *2024 International Professional Practices Framework's Global Internal Audit Standards*, published by the Institute of Internal Auditors, as recommended by *Principles and Standards for Offices of Inspector General*, effective July 1, 2024, published by the Association of Inspectors General.¹⁰

The significance and prioritization of each finding was determined by combining risk scoring from the Internal Risk Assessment and Control Analysis, conducted during the planning phase of this audit, and the Finding Risk Assessment Survey, which evaluated the impact and likelihood of each finding identified during testing.

We want to thank management and staff in the Department's Bureau of Finance and Accounting and Office of Human Resource Management for the information and documentation they provided, and for their cooperation throughout this project.

All final reports are available on our website at www.FloridaHealth.gov (search: internal audit). If you have questions or comments, please contact us by the following means:

Address:

4052 Bald Cypress Way, Bin A03,
Tallahassee, FL 32399

Email:

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Phone:

850-245-4141

¹⁰ Standards for the Professional Practice of Internal Auditing, originally cited in Principles and Standards for Offices of Inspector General, has been superseded by the 2024 International Professional Practices Framework's Global Internal Audit Standards.

APPENDIX A: MANAGEMENT RESPONSE

	Recommendation	Management Response
1.1	We recommend the Bureau evaluate and update processes to ensure all travel reimbursements are approved in accordance with applicable F.S. and Department policies.	<p>We concur. Corrective action in progress.</p> <p>Travel Unit management will review with staff, travel policies as appropriate.</p> <p><i>Contact:</i> Terri Mulkey</p> <p><i>Anticipated Completion Date:</i> June 30, 2026</p>
1.2	Additionally, we recommend the Bureau ensure Department management are consistently reviewing and approving travel reimbursement requests in compliance with applicable F.S. and Department policies.	<p>We concur. Corrective action in progress.</p> <p>Travel Unit management will review with staff, travel policies as appropriate.</p> <p><i>Contact:</i> Terri Mulkey</p> <p><i>Anticipated Completion Date:</i> June 30, 2026</p>
2.1	We recommend the Bureau evaluate and update processes to ensure all travel reimbursements are processed in accordance with applicable F.S. and Department policies.	<p>We concur. Corrective action in progress.</p> <p>The Travel Unit conducts monthly trainings for the travel team and travel champions. In one of the upcoming monthly trainings, there will be focused discussion related to travel documentation requirements for travel with a point of origin other than official headquarters.</p> <p><i>Contact:</i> Terri Mulkey</p> <p><i>Anticipated Completion Date:</i> June 30, 2026</p>
2.2	Additionally, we recommend the Bureau ensure Department management are consistently reviewing and approving travel reimbursement requests in compliance with applicable F.S. and Department policies.	<p>We concur. Corrective action in progress.</p> <p>The Travel Unit conducts monthly trainings for the travel team and travel champions. In one of the upcoming monthly trainings, there will be focused discussion related to travel documentation requirements for travel with a point of origin other than official headquarters</p> <p><i>Contact:</i> Terri Mulkey</p> <p><i>Anticipated Completion Date:</i> June 30, 2026</p>
3.1	We recommend the Bureau evaluate and update processes to ensure all travel reimbursements are processed in accordance with applicable F.S. and Department policies.	<p>We concur. Management action completed.</p> <p>Moving forward any travel authorization that requires a Deputy or higher-level approval that does not show the approval within STMS approval flow, will be required to be returned. The authorization and reimbursement will have to be closed, and a new authorization and reimbursement submitted with the appropriate delegated authorities' authorization within the STMS approval flow.</p>
3.2	Additionally, we recommend the Bureau ensure Department management are consistently reviewing and approving travel reimbursement requests in compliance with applicable F.S. and Department policies.	<p>We concur. Management action completed.</p> <p>Moving forward any travel authorization that requires a Deputy or higher-level approval that does not show the approval within STMS approval flow, will be required to be returned. The authorization and reimbursement will have to be closed, and a new authorization and reimbursement submitted with the appropriate delegated authorities' authorization within the STMS approval flow.</p>